

FISCAL NOTE

SB 1219 - HB 1754

March 14, 2007

SUMMARY OF BILL: Amends the definition of a “premier type tourist resort” to allow for the on-premise consumption of liquor as specifically defined.

ESTIMATED FISCAL IMPACT:


Increase State Expenditures – Not Significant
Increase State Revenues – Not Significant
Increase Local Govt. Revenues – Not Significant

Assumptions:

- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- Annual license fee of \$2,000 to the State and \$1,500 to local government.
- Upon licensing, entity will be assessed state and local sales taxes on alcoholic beverage sales, 15% liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.
- Applies only to a premier type tourist resort: located on at least 500 acres; having at least 50 rooms for overnight accommodations; and serving at least two meals a day in a dining room which seats a minimum of 50 persons.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director